



## **Commonwealth of Virginia**

### **Board of Accountancy**

3600 West Broad Street, Suite 378

Richmond, Virginia 23230-4916 Office (804) 367-8505

## **Official Complaint Form**

### **How to File a Complaint**

1. Include names, addresses, and phone numbers of the person(s) making the complaint and the Certified Public Accountant (CPA) or CPA firm against which the complaint is being filed.
2. Include accurate dates of when alleged actions occurred.
3. List all actions taken by the CPA or CPA firm that you felt were done improperly or unprofessionally.
4. Please tell the Board what actions you have taken to resolve this matter with your CPA or CPA firm.
5. Attach all legible supporting documentation to substantiate your allegations.

**Complaints that do not contain specific allegations cannot be processed by the Board. Anonymous complaints will be accepted when there are enough dates and facts to provide the Board with probable cause to investigate.**

### **What will happen when you file an Official Complaint**

1. A copy of this complaint form and all supporting documentation will be sent to the CPA or CPA firm to use in the preparation of the response.
2. Your complaint will be investigated and the Board's Enforcement Committee will review the matter to determine if there is a violation of the statutes and regulations governing the practice by CPAs and CPA firms in the Commonwealth.
3. The investigation will be closed when there is a lack of evidence to indicate that a violation has occurred.
4. The Board may take disciplinary action to suspend, revoke, impose monetary penalties, or fail to renew a license when there is a regulatory violation.
5. The Board of Accountancy cannot assist you with a fee dispute. Fee disputes are matters that can be resolved through the courts.
6. All closed complaints are available to the public.

**You will be notified when the case has been closed and the action taken by the Board of Accountancy.**

**WHO IS MAKING THIS COMPLAINT?**

NAME: \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
HOME PHONE \_\_\_\_\_ WORK PHONE \_\_\_\_\_

**WHO IS THE CPA/CPA FIRM THAT THIS COMPLAINT IS AGAINST?**

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
HOME PHONE \_\_\_\_\_ WORK PHONE \_\_\_\_\_

**List dates and actions by the CPA/CPA firm that you felt were performed improperly or unprofessionally.**

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**List all names of all individuals involved in this matter and their relevance.**

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**Specify what actions you have taken to resolve this matter with your CPA or CPA firm.**

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**Location(s) where work was performed (complete address).**

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**If more than one person or business is involved in this complaint, please specify who physically performed the work.**

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**This space is provided to you for additional comments.**

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